

1 AMENDMENT TO SENATE BILL 594

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 594 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Municipal Code is amended by  
5 changing Section 8-11-6a as follows:

6 (65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

7 Sec. 8-11-6a. Home rule municipalities; preemption of  
8 certain taxes. Except as provided in Sections 8-11-1,  
9 8-11-5, 8-11-6, and 8-11-6b, on and after September 1, 1990,  
10 no home rule municipality has the authority to impose,  
11 pursuant to its home rule authority, a retailer's occupation  
12 tax, service occupation tax, use tax, sales tax or other tax  
13 on the use, sale or purchase of tangible personal property  
14 based on the gross receipts from the such sales or the  
15 selling or purchase price of the said tangible personal  
16 property. Notwithstanding the foregoing, this Section does  
17 not preempt any home rule imposed tax such as the following:  
18 (1) a tax on alcoholic beverages, whether based on gross  
19 receipts, volume sold or any other measurement; (2) a tax  
20 based on the number of units of cigarettes or tobacco  
21 products (provided, however, that a home rule municipality  
22 that has not imposed a tax based on the number of units of

1 cigarettes or tobacco products before July 1, 1993, shall not  
2 impose such a tax after that date); (3) a tax, however  
3 measured, based on the use of a hotel or motel room or  
4 similar facility; (4) a tax, however measured, on the sale or  
5 transfer of real property; (5) a tax, however measured, on  
6 lease receipts; (6) a tax on food prepared for immediate  
7 consumption and on alcoholic beverages sold by a business  
8 which provides for on premise consumption of said food or  
9 alcoholic beverages; or (7) other taxes not based on the  
10 selling or purchase price or gross receipts from the use,  
11 sale or purchase of tangible personal property. This Section  
12 is not intended to affect any existing tax on food and  
13 beverages prepared for immediate consumption on the premises  
14 where the sale occurs, or any existing tax on alcoholic  
15 beverages, or any existing tax imposed on the charge for  
16 renting a hotel or motel room, which was in effect January  
17 15, 1988, or any extension of the effective date of such an  
18 existing tax by ordinance of the municipality imposing the  
19 tax, which extension is hereby authorized, in any non-home  
20 rule municipality in which the imposition of such a tax has  
21 been upheld by judicial determination, nor is this Section  
22 intended to preempt the authority granted by Public Act  
23 85-1006. This Section is a limitation, pursuant to subsection  
24 (g) of Section 6 of Article VII of the Illinois Constitution,  
25 on the power of home rule units to tax.  
26 (Source: P.A. 91-51, eff. 6-30-99.)".